

AN ACT

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RELATING TO TAXATION; CREATING THE BLUE RIBBON TAX REFORM  
COMMISSION; PROVIDING FOR ITS MEMBERSHIP AND DUTIES; MAKING AN  
APPROPRIATION; DECLARING AN EMERGENCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

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Section 1. BLUE RIBBON TAX REFORM COMMISSION CREATED--  
MEMBERSHIP--APPOINTMENT--DUTIES.--

A. The "blue ribbon tax reform commission" is created and shall  
function from the date of its appointment until September 1, 2003.

B. The commission shall consist of twenty-three members appointed as  
follows:

(1) five members of the house of representatives shall be  
appointed by the speaker of the house of representatives and five members of the  
senate shall be appointed by the president pro tempore of the senate. Members shall  
be appointed from each house so as to give the two major political parties in each  
house the same proportional representation on the commission as prevails in each  
house; however, in no event shall either party have less than one member from each  
house on the commission;

(2) two public members shall be appointed by the speaker of  
the house of representatives and the president pro tempore of the senate; and

(3) eleven public members shall be appointed by the governor  
to represent a broad range of views and expertise on taxation issues. These members  
shall include at least one member to represent municipal governments, at least one

member to represent county governments and at least one member to represent Native American tribes, pueblos and nations.

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C. Appointments to the commission shall be made no later than twenty days after the effective date of this act. The governor, in consultation with the speaker of the house of representatives and the president pro tempore of the senate, shall appoint a chair from among the members of the commission within fourteen days of the appointment of the commission. The commission may elect such other officers as it deems necessary to carry out its duties.

D. The commission shall meet at the call of the chair as necessary to carry out its duties, but no less than twice a month. The first meeting shall be held no later than May 1, 2003.

E. Three absences from meetings of the commission shall constitute grounds for removal of a member of the commission. Upon the request of the chair of the commission, the appointing authority shall replace the public member who has failed to attend three meetings of the commission.

F. A majority of the members appointed constitutes a quorum for the transaction of business. The support of a majority of the members appointed is required for adoption of any action by the commission; provided, however, that the final report of the commission, including its recommendations and proposed legislation, must have the support of a majority of the legislative members.

G. The commission shall develop recommendations for reform of New Mexico's tax laws to establish a balanced tax system that provides maximum economic development benefits and maintains necessary government services at an appropriate level. To carry out this task, the commission shall examine New Mexico's tax system,

identify its strengths and deficiencies and consider a broad range of improvements that could be made to modernize the tax system and make it more conducive to economic growth. The commission shall examine the personal income tax reductions approved during the first session of the forty-sixth legislature and determine if any changes are necessary and the structure of any such changes. The commission shall submit a report of its findings, including specific recommendations and proposed legislation, to the governor and the legislative council no later than September 1, 2003.

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H. The commission shall hire or contract for appropriate staff. Staff shall assist the commission as directed by the chair, including conducting interviews with parties that wish to express their views to the commission, and synthesizing this information for the commission. The commission may request assistance from the legislative council service and the taxation and revenue department.

I. Members of the commission shall be reimbursed for per diem and mileage expenses as provided for public officers in the Per Diem and Mileage Act.

Section 2. APPROPRIATION.--Two hundred thousand dollars (\$200,000) is appropriated from the general fund to the legislative council service for expenditure in fiscal years 2003 and 2004 to carry out the provisions of this act, including staff salaries and reimbursement of the per diem and mileage expenses of the blue ribbon tax reform commission. Any unexpended or unencumbered balance remaining at the end of fiscal year 2004 shall revert to the general fund. Payments from the appropriation shall be made upon vouchers signed by the director of the legislative council service or the director's authorized representative.

Section 3. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

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